

Franchise Tax Board**NO ANALYSIS REQUIRED**

Author: Battin Analyst: Kristina E. North Bill Number: AB 149
Related Bills: See previous analyses Telephone: 845-6978 Amended Date: January 3, 2000
Attorney: Patrick Kusiak Sponsor: _____

SUBJECT: Household and Dependent Care Service Credit

- ☐ ANALYSIS NOT REQUIRED of this bill -- Not within scope of responsibility of this department.
- ☐ TECHNICAL BILL -- No program or fiscal changes to existing program.
- ☐ BILL AS AMENDED NO LONGER WITHIN SCOPE of responsibility or program of the department.
- ☐ TECHNICAL AMENDMENT - No change in previously submitted analysis required. Approved position of prior analysis is _____.
- ☐ MINOR AMENDMENT - No change in previously submitted analysis required. Approved position of prior analysis is _____.
- ☐ MINOR AMENDMENT - No change in approved position of _____. See comments below.
- ☒ OTHER - See comments below.

COMMENTS:

For the 2000 and 2001 tax years, this bill would allow taxpayers with an adjusted gross income of \$100,000 or less an employment-related child and dependent care credit equal to a specified percentage of the federal credit.

The January 3, 2000, amendments adopted the provisions discussed in the department's analysis of the bill as proposed to be amended.

The department's analysis of the bill as proposed to be amended still applies.

Board Position:

<input type="checkbox"/> S	<input type="checkbox"/> NA	<input type="checkbox"/> NP
<input type="checkbox"/> SA	<input type="checkbox"/> O	<input checked="" type="checkbox"/> NAR
<input type="checkbox"/> N	<input type="checkbox"/> OUA	<input type="checkbox"/> PENDING

Franchise Tax Board Staff**Date**

Kristina North

01/11/00